

GST Amendment: How to Modify GST Registration Details?

Businesses registered under the Goods and Services Tax (GST) may need to update their registration details due to changes in business structure, address, contact details, or other information. The GST amendment process allows taxpayers to modify these details while remaining compliant with GST laws.

In this blog, we will cover what a GST amendment is, types of amendments, the step-by-step process, required documents, and common mistakes to avoid.

What is a GST Amendment?

A GST amendment refers to the process of updating or modifying information in the GST registration details. Any changes in the registered business details must be reported to the GST department within 15 days of the change to ensure compliance.

Why is GST Amendment Important?

- ✓ Keeps business information updated and legally valid.
- ✓ Ensures smooth GST return filing without discrepancies.
- ✓ Prevents penalties for incorrect or outdated details.
- ✓ Helps avoid GST registration cancellation due to incorrect data.

Types of GST Amendments

1 ☐☐ Core Field Amendments (Approval Required)

- ◆ Changes that require GST officer approval before modification.
- ◆ Examples:
 - ✓ Business name (not involving PAN change)
 - ✓ Principal place of business or additional place of business
 - ✓ Addition/deletion of partners, directors, Karta (HUF)

2 ☐☐ Non-Core Field Amendments (Auto-Approval)

- ◆ Changes that can be made without GST officer approval and are updated immediately.
- ◆ Examples:
 - ✓ Email ID & Mobile number (OTP verification required)
 - ✓ Bank account details
 - ✓ Trade name

3 ☐☐ PAN & State Amendment (New Registration Required)

- ◆ If there is a change in PAN or state, a new GST registration must be obtained.

Step-by-Step Process for GST Amendment

Step 1: Log in to the GST Portal

- Visit www.gst.gov.in and enter your credentials.

Step 2: Navigate to Amendment Section

- Go to Services → Registration → Amendment of Registration (Core/Non-Core Fields).

Step 3: Select the Amendment Type

- Choose Core Fields (approval required) or Non-Core Fields (auto-update).

Step 4: Update the Necessary Details

- Modify the required fields and upload supporting documents if applicable.

Step 5: Submit the Application

- Use DSC, EVC, or Aadhaar authentication for verification.

Step 6: GST Officer Review & Approval (for Core Fields)

- If the amendment requires approval, the GST officer will verify details within 15 days.
- If approved, changes will reflect in your GST registration certificate.

Documents Required for GST Amendment

- ✦ For Business Name Change: Incorporation certificate, PAN, Board resolution.
- ✦ For Address Change: Rent agreement, electricity bill, NOC from landlord.
- ✦ For Partner/Director Change: Board resolution, updated MOA/AOA.
- ✦ For Bank Account Update: Canceled cheque, bank statement.

Common Mistakes to Avoid

- ✗ Delaying amendments beyond 15 days, which may lead to penalties.
- ✗ Providing incorrect or incomplete supporting documents.
- ✗ Not updating changes in invoices and GST returns, leading to mismatches.
- ✗ Not checking officer approval status for core field amendments.

Conclusion

GST amendment is a crucial compliance requirement for businesses to keep their registration details up to date. Whether it's a business name change, address modification, or partner/director update, following the correct amendment process helps avoid legal and operational issues.

Need Help with GST Amendments?

Our **GST experts** assist businesses in updating their GST details **quickly and hassle-free**.

Contact us today! 📞